TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman Deborah Taylor Tate, Director Pat Miller, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

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July 26, 2002

TN REGULATORY AUTHORITY
DOCKET ROOM

J. Richard Collier, General Counsel Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243

RE: United Cities Gas Company, a Division of Atmos Energy Corporation Incentive Plan

Account (IPA) Audit Docket No. 01-00704

Dear Mr. Collier:

On July 25, 2002, United Cities Gas Company filed a petition for discovery in this matter and a request for additional time to respond to the Consumer Advocate and Protection Division's motion for summary judgment. I am authorized to state for the TRA Staff participating as a party and on behalf of the Consumer Advocate that neither of these parties objects to your granting additional time for United Cities to respond. We request that this be a reasonable time taking into consideration that this matter is set for hearing at the end of August.

Additionally, the TRA Staff has no objection to United Cities' petition for discovery or the setting of a discovery schedule.

Sincerely,

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Jon Wike

Attorney for TRA Staff Participating as a Party

cc: Joe Connor, Attorney for United Cities Gas

Tim Phillips, Attorney for Consumer Advocate and Protection Division